

Achieving a low carbon future together

Today the pace and scale of climate change are unprecedented in the history of mankind. The negative consequences of climate change for sustainable economic development, the wellbeing of society and the conservation of nature and biodiversity are obvious. Solving climate issues requires the consolidated efforts of national governments, businesses, financial institutions, scientific organisations and public associations.

Based on the provisions of the UN Framework Convention on Climate Change, the Kyoto Protocol and the Paris Agreement, responsible companies and organisations that share the global community's concerns about climate change support global efforts to prevent and adapt to further climate change. Recognising the need for common efforts to secure a sustainable low carbon future, we are supporting this Climate Memorandum and share its Principal Guidelines.

Principal Guidelines

- ① **To integrate the climate agenda into corporate governance practice**
- ② **To assess greenhouse gas emissions and set goals to reduce them**
- ③ **To manage climate risks and adapt to climate change**
- ④ **To support the development and implementation of low-carbon technologies**
- ⑤ **To establish climate-responsible stakeholder engagement**

We strive to apply the Principal Guidelines of the Climate Memorandum in all our activities, as well as in our engagements with clients, partners, government agencies, non-governmental organisations and all other stakeholders

version 1.0

Principal Guidelines for Climate Memorandum Supporters

These Guidelines provide recommendations for supporters of the Climate Memorandum on how to comply with the principles of the memorandum. The Guidelines may be further amended or revised with the agreement of the Climate Memorandum participants to reflect the current climate agenda and emerging climate challenges.

At least once a year, the Memorandum participants will meet to provide an overview of how they comply with the Guidelines of the Climate Memorandum, they will identify leaders in each of the Climate Memorandum's implementation areas, exchange experiences and knowledge on a regular basis and take measures to improve climate disclosure, striving to ensure it is reliable, accessible, complete and relevant.

① **To integrate the climate agenda into corporate governance practices**

- 1.1 We recognise the need for the business community to participate in solving current climate issues, working to solve them and taking them into consideration in all aspects of our corporate activities.

1.2 We provide additional incentives to encourage the company's top management and employees to successfully implement the company's climate policy and achieve the established climate goals.

1.3 We understand the importance of climate education, and accordingly we ensure employees across all levels have the appropriate training and access to educational climate-related projects.

2 To assess greenhouse gas emissions and set goals to reduce them

2.1 We estimate greenhouse gas emissions across the entire value chain of our products, verify and disclose data on our greenhouse gas emissions.

2.2 We set corporate targets to reduce greenhouse gas emissions for the short, medium and long term.

2.3 We implement roadmaps towards achieving our climate goals and disclose information on our progress towards achieving the goals.

3 To manage climate risks and adapt to climate change

3.1 We assess physical and transitional climate risks and opportunities, implement risk management measures and take advantage of opportunities.

3.2 We recognise that adaptation is a key component of our response to climate change in order to protect our communities and the economy, and we develop and implement action plans to adapt our assets accordingly.

3.3 We pay special attention to maintaining responsible business practices in regions that are vulnerable to climate change and to ensuring their sustainability.

4 To support the development and implementation of low-carbon technologies

4.1 We support collaboration between business, science and government for the development and implementation of low-carbon technologies, we advocate the commercial availability of low-carbon technologies and the elimination of unfair competition in this area.

4.2 We implement projects focused on reducing greenhouse gas emissions and increasing their absorption, and we develop new types of low-carbon products and services that reduce greenhouse gas emissions during their manufacturing and use.

4.3 We consider the «carbon price» in our investment decisions, support the concept of «green» financing and use «green» financing tools when implementing climate projects.

5 To establish climate-responsible stakeholder engagement

5.1 We engage with government agencies and industry associations on the national carbon regulation and implementation of the provisions of international climate agreements, actively participate in climate initiatives and support cross-border collaboration to combat climate change.

5.2 We establish relations with our suppliers and customers taking into account the principles of this Climate Memorandum, we oppose unfair competition and the discrimination of goods on climatic grounds, as well as the introduction of unjustified carbon taxes and administrative barriers to free trade.

5.3 We engage with all stakeholders, including non-governmental organisations, public associations and local communities on combating climate change, adapting to climate change and implementing climate projects based on the principles of openness and respecting mutual interests.